

EXHIBIT D

Financials

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07/17/03
Cash Basis

DeITel, Inc.
Balance Sheet
As of June 30, 2003

	Jun 30, 03
ASSETS	
Current Assets	
Checking/Savings	
Cal Fed Expense Account	1.29
CalFed Main Checking	64.98
Deposit Only Account	16.58
UB - Deposit Only	4,649.62
UB - Expense Account	100.00
UB - Main	-1,914.53
UB - Savings	100.01
Total Checking/Savings	3,017.95
Other Current Assets	
Employee Advances	11,100.00
Undeposited Funds	230.90
Total Other Current Assets	11,330.90
Total Current Assets	14,348.85
Fixed Assets	
Computer Equipment	32,177.10
Telco Equipment	81,254.75
Total Fixed Assets	113,431.85
TOTAL ASSETS	127,780.70
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	503.77
Total Accounts Payable	503.77
Credit Cards	
CapitalOne Visa	432.96
Staples	202.04
Total Credit Cards	635.00
Other Current Liabilities	
Dell Loan 501-6143090-003	2,615.47
Dell Revolving Account	2,370.06
Payroll Liabilities	1,300.00
Total Other Current Liabilities	6,285.53
Total Current Liabilities	7,424.30
Long Term Liabilities	
end70 Loan	10,000.00
Total Long Term Liabilities	10,000.00
Total Liabilities	17,424.30
Equity	
Capital Stock	50,000.00
Opening Bal Equity	-4,294.23
Net Income	64,650.63
Total Equity	110,356.40
TOTAL LIABILITIES & EQUITY	127,780.70

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Cash Basis

DeITel, Inc.
Profit & Loss
October 2002 through June 2003

	<u>Oct '02 - Jun 03</u>
Ordinary Income/Expense	
Income	
PBNext Call	164.14
PBNext COGS	8,510.00
PBNext Monthly Fee	249,214.18
PBNext Setup Fee	79,331.73
Returned Chk Charges	16.75
Sales	-24.75
Services	200,000.00
VoiceCast Dials	63,280.51
VoiceCast Setup	500.00
Total Income	<u>600,992.56</u>
Gross Profit	600,992.56
Expense	
Automobile Expense	6,830.32
Bank Service Charges	7,421.71
Dues and Subscriptions	627.52
Equipment Rental	5,634.05
Gifts	245.00
Insurance	4,372.00
Interest Expense	65.35
Licenses and Permits	935.00
Miscellaneous	587.03
Office Supplies	6,279.61
Outside Services	33,816.25
Payroll Expenses	232,329.69
PBNext Commisssions	81,361.99
Postage and Delivery	6,255.50
Pre Pay Discount	208.18
Printing and Reproduction	24,765.75
Professional Fees	6,739.16
Rent	8,000.00
Software	2,299.66
Taxes	1,863.17
Telecommunication	89,322.09
Telephone	11,156.50
Travel & Ent	5,094.71
Utilities	131.70
Total Expense	<u>536,341.94</u>
Net Ordinary Income	64,650.62
Other Income/Expense	
Other Income	
Interest Income	0.01
Total Other Income	<u>0.01</u>
Net Other Income	0.01
Net Income	<u><u>64,650.63</u></u>